

**PUBLIC HEARING AGENDA  
NORTH CAROLINA STATE BOARD OF CPA EXAMINERS  
SEPTEMBER 21, 2015  
10:00 A.M.  
1101 OBERLIN ROAD  
RALEIGH, NC**

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**I. Administrative Items**

A. Call to Order

**II. Hearing Testimony**

A. Case No. C2015141 - Etim Jeremiah Udoh, NC CPA No. 29680

**III. Adjournment**



## North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh NC 27605 • (919) 733-4222 • Fax (919) 733-4209 • [www.nccpaboard.gov](http://www.nccpaboard.gov)

May 22, 2015

Mr. Etim Jeremiah Udoh  
11335 Fox Hill Drive  
Charlotte, North Carolina 28269

### NOTIFICATION OF PUBLIC HEARING

RE: Case #C2015141

Dear Mr. Udoh:

We have received your request for a public hearing regarding modification of discipline. This notice is to advise you that the Board will hear this matter at a public hearing in the Board offices at 1101 Oberlin Road in Raleigh, North Carolina, on September 21, 2015, at 10:00 a.m. There may, however, be a number of hearings scheduled for this day. The hearings will be called in an order to be determined by the Board, and each hearing will be called as soon as possible after 10:00 a.m.

In order for Board staff to properly prepare for the hearing, Board staff will need certain information prior to the hearing. Please complete and return to the Board office, by August 22, 2015, the attached Hearing Information Confirmation.

In advance of the hearing, Board staff may number and send copies of documents it plans to introduce as evidence to the Board members. You will also be provided with copies of any such documents. If you wish to have documents distributed to the Board members prior to the hearing, please forward to the Board office sixteen (16) copies of those documents, which must be received by the Board office on or before 5:00 p.m. on September 1, 2015. We request that you mark each document with "Exhibit," the letter "R," the document number, and the page number for each page of the document. Example: "Exhibit-R-1-3," which would indicate that the document is Respondent's exhibit number 1, page number 3. Of course, both Board staff and you may offer additional exhibits into evidence at the hearing. You would need to bring sixteen (16) copies of each document not previously distributed to the Board members that you plan to enter into evidence at the hearing and mark each document as noted above. If you choose not to have documents distributed to the Board prior to the hearing,

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please provide at least one (1) copy of documents that you anticipate presenting to the Board at the hearing, which must be received by the Board office on or before 5:00 p.m. on September 1, 2015.

If you have any questions regarding this hearing, please contact either me at (919) 715-9185, [fttrainor@nccpaboard.gov](mailto:fttrainor@nccpaboard.gov), or the Board's Executive Director, Robert N. Brooks at (919) 733-1425, [rbrooks@nccpaboard.gov](mailto:rbrooks@nccpaboard.gov).

Sincerely,

A handwritten signature in dark ink, appearing to read 'Frank X. Trainor, III', is written over a horizontal line.

Frank X. Trainor, III  
Board Staff Attorney

Enclosure

Sent Via Certified/Return Receipt Mail